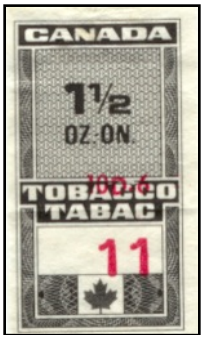
--- THE TOBACCO STAMPS OF 1971 ---

"Canadian Revenue Newsletter" - No. 50 - September 2005 - by Chris Ryan

"As of January 1st 1971, the stamp-system for manufactured tobacco was completely revised and streamlined. This event included the elimination of the distinction between plug, cut and snuff tobacco, the reduction of the available types of stamps to three, the reduction in the number of denominations and the use of ounces instead of fractions of a pound. Examples of the new stamps are illustrated below"



"A news release of December 29th 1970 gave the following denominations of the new stamps: 1, 1½, 2, 4, 6, 8 and 12 ounces, 1, 2, 3 and 5 pounds. However, the release does not provide any details as to which denominations were available in which of the three types."

"The new 1971 stamps were initially prepared by BABN. However in September of 1972, the production of manufactured tobacco stamps was transferred to CBN. This transfer included existing die and plates since they were the property of the government, not of BABN. The CBN contract repeated the list of denominations given above ad described the dimensions of the three styles of manufactured tobacco stamps. Meanwhile, BABN continued to produce all other Revenue Department stamps such as those for cigars and cigarettes."

"Excise duty stamps for domestic tobacco products were discontinued on Monday, August 19th 1974. On that date all unused stamps in the hands of licensed manufacturers were to be returned to the local excise officer for a refund or credit of the duty they represented. In place of the government stamps manufacturers sealed their packages with their own stamp or label, and made periodic payments of duty based on quantities of tobacco produced during each period."

"For importers and foreign manufacturers the Revenue Department continued to supply excise stamps until September 30th 1974. Unlike domestic manufacturers the importers and foreign companies did not have to return their surplus stamps and could use up their supplies before introducing their own duty-paid label."

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